IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NOS. 26 AND 56 OF 2003.

Writ Petition No. 26/2003.

Orient (Goa) Private Limited,
a Company incorporated under
the Companies Act, 1956 and
having its Registered Office at
Atmaram Commercial Complex,
2nd Floor, Dr. Atmaram Borkar Road,
Panaji, Goa. .... Petitioner.

Versus

1. The Joint Commissioner of
Income Tax (Assessment)
Special Range, Panaji,
having his office at
Aayakar Bhavan, Patto,
Panaji, Goa.

2. The Commissioner of Income-
Tax, Panaji, having his office
at Aayakar Bhavan, Pattol,
Panaji, Goa.

3. Union of India,
through the Secretary,
Ministry of Finance,
Revenue Department,
North Block, Loknayak Bhawan,
New Delhi. ... Respondents.

Mr. M. S. Usgaonkar, Senior Advocate with Mr. Iftikhar Agha, Advocate for the Petitioner.

Mr. S. R. Rivonkar, Advocate for the Respondents No.1 and 2.

Writ Petition No. 56/2003.

D.B. Bandodkar & Sons
Private Limited, a Company
incorporated under the Companies
Act, 1956 and having its
Registered Office at
Atmaram Commercial Compex,
2nd Floor, Dr. Atmaram Borkar Road,
Panaji, Goa. .... Petitioner.

Versus

1. The Deputy Commissioner
of Income-tax Circle 1,
Panaji, having his office
at Aaayakar Bhavan, Patto,
Panaji, Goa.

2. The Commissioner of
Income-tax, Panaji,
having his office at
Aayakar Bhavan,
Patto, Panaji, Goa.

3. Union of India,
through the Secretary,
Ministry of Finance,
Revenue Department,
North Block, Loknayak Bhawan,
New Delhi. .... Respondents.

Mr. M.S. Usgaonkar, Senior Advocate with Mr. Iftikhar Agha, Advocate for the Petitioner.

Mr. S. R. Rivonkar, Advocate for the Respondents No.1 and 2.

CORAM: SMT. RANJANA DESAI &
N. A. BRITTO, JJ.

DATE: 11th JULY, 2006.

ORAL JUDGMENT (PER SMT. RANJANA DESAI, J.)

We have heard Mr. M.S. Usgaonkar, learned Senior Counsel for the petitioners and Mr. S.R. Rivonkar, learned Counsel for respondents 1 and 2. Both the learned Counsel submit that this petition would be covered by the judgment of the Division Bench of this Court dated 06.05.2004 in Writ Petition No. 282/2001 (Sesa Goa Limited Vs. Jt. Commissioner of Income Tax and ors.).

In view of the above, this writ petition succeeds and the Rule is made absolute in terms of prayer clauses (a), (b) and ©, with no order as to costs.

SMT. RANJANA DESAI, J.

N. A. BRITTO, J.

sl.